

Hearing Date and Time: March 22, 2007 at 10:00 a.m.
Response Date and Time: March 15, 2007 at 4:00 p.m.

AKERMAN SENTERFITT
Joanne Gelfand, Esq. (JG-2864)
350 East Las Olas Boulevard, Suite 1600
Fort Lauderdale, FL 33301
Telephone: (954) 463-2700
Facsimile: (954) 463-2224

ATTORNEYS FOR ITAUTEC AMERICA, INC.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
In re:	:	Chapter 11 Case
	:	05-44481-RDD
DELPHI CORPORATION, et al.,	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

**ITAUTEC AMERICA, INC.'S RESPONSE TO THE DEBTORS' NINTH OMNIBUS
CLAIMS OBJECTION**

ITAUTEC AMERICA, INC., ("Itautec"), a creditor, files this Response in Opposition ("Response") to the Debtor's Ninth Omnibus Claims Objection ("Objection to Claim")(C.D. # 6968) made pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 and would show:

1. Itautec was a prepetition vendor to the debtor, Delphi Automotive Systems LLC ("Debtor").
2. On October 8 and 14, 2005, Delphi Corporation and certain of its U.S. subsidiaries and affiliates (collectively the "Debtors") filed voluntary petitions in this Court for reorganization relief under Chapter 11 of Title 11 of the United States Code.

3. Itaotec timely filed its proof of claim in the total amount of \$233,753.69, now designated as Claim No. 10811 in the Debtor's case (the "Itaotec Claim"). The Itaotec Claim is comprised of two parts as reflected on Exhibit A thereto: The amount of \$118,136.73 for goods already purchased and delivered to Delphi (as reflected on Delphi's Schedule F) and \$115,616.96 for cancellation claims (the "Cancellation Claim") pursuant to the Debtor's purchase orders (Purchase Orders). A copy of the proof of claim, with supporting Purchase Orders reflecting the Cancellation Claim is attached hereto as Exhibit 1 and incorporated herein.

4. Pursuant to the Debtors' Objection to Claim, it disputes the Cancellation Claim and seeks to modify the Itaotec Claim to entirely eliminate this portion. Notably, the Cancellation Claim resulted from lengthy negotiations between Itaotec (specifically Adiboard, Itaotec's manufacturing division) and the Debtor conducted by Sue Fisher, Wendell Brown, and Roger Edwards all on behalf of the Debtor. See Purchase Orders attached to proof of claim. The Debtor itself issued the Purchase Orders reflecting the Cancellation Claim that it now disputes.

5. Additionally, the Objection to Claim merely sets forth unsubstantiated, conclusory and open-ended objections which are inadequate to overcome the presumptive validity of the Itaotec's claim. See, e.g., Objection to Claim ¶ 34; In re Woodmere Investors Ltd. P'ship, 178 B.R. 346, 354-55 (Bankr. S.D.N.Y. 1995); In re King, 305 B.R. 152, 162 (Bankr. S.D.N.Y. 2004). Accordingly, the Objection to Claim fails to present the "sufficient evidence" necessary to meet the Debtors' burden of proof in negating the *prima facie* validity of the Itaotec Claim. In re King, 305 B.R. at 162. Thus, the Objection to Claim must be overruled in its entirety.

6. The Itaotec Claim constitutes *prima facie* evidence of the validity, amount and legal basis of the claim against the Debtor. See Fed. R. Bankr. Proc. 3001(f); Gardner v. N.J., 329 U.S. 565, 573, 67 S.Ct. 467, 471 (1947) ("A proof of claim is, of course, *prima facie* evidence of its

validity"); In re Kahn, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) ("[A] properly filed proof of claim is deemed allowed unless a party in interest objects. This provision is a codification of the well-settled practice, as expressed by Mr. Justice Holmes of 'treating a sworn proof of claim as some evidence, even when it is denied'" (quoting Whitney v. Dresser, 200 U.S. 532, 536 26 S. Ct. 316, 317 (1906))).

7. The Debtor bears the initial burden of producing "sufficient evidence" to rebut the *prima facie* validity of the Proof of Claim, which the Debtor in this case have failed to meet. In re King, 305 B.R. at 162 ("It is well settled that the party objecting to a proof of claim has the burden of coming forward with *sufficient evidence* rebutting the validity of a properly filed proof of claim") (emphasis in original). To meet this burden of proof, courts in this Circuit and elsewhere require the objecting party to produce evidence at least equal in force to the *prima facie* case, which if believed "would refute at least one of the allegations that is essential to the claim's legal sufficiency." Id. at 164 (referring to In re Allegheny Int'l Inc., 954 F.2d 167, 174 [3d. Cir. 1992]); Sherman v. Novak (In re Reilly), 245 B.R. 768, 773 (2d Cir. B.A.P. 2000), aff'd 242 F.3d 362 (2d Cir. 2000); Carey v. Ernst, 333 B.R. 666, 672 (Bankr. S.D.N.Y. 2005).

8. The Objection to Claim fails to set forth any factual evidence to refute any of the allegations contained in the Itaotec Claim. A debtor cannot satisfy its burden of proof merely by objecting to the amount of classification of a claim without producing evidence to support its assertions. In re Woodmere Investors Ltd. P'ship, 178 B.R. at 354-55 (debtor's mere assertions deemed insufficient as evidence to refute creditor's *prima facie* evidence of claim).

9. The Itaotec Claim is allowable in the full, noncontingent, liquidated amount claimed of \$233,753.69.

10. The Debtors may return any reply to Itaotec, in care of the undersigned counsel.

WHEREFORE, Itaotec respectfully requests that the Court enter an Order overruling the Debtors' Objection to Claim, with prejudice, or alternatively granting a hearing on the Objection to Claim, together with such other and further relief as is equitable and just.

Dated: March 14, 2007

Respectfully submitted,

AKERMAN SENTERFITT
350 East Las Olas Boulevard
Suite 1600
Fort Lauderdale, FL 33301
Telephone: (954) 463-2700
Fax: (954) 463-2224
Email: joanne.gelfand@akerman.com

By: /s/ Joanne Gelfand
Joanne Gelfand (JG2864)

Attorneys for Itaotec America, Inc.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on March 14, 2007, she caused a true and correct copy of the foregoing to be served upon the parties listed below by first class mail, postage prepaid:

/s/ Joanne Gelfand

Delphi Corporation
Attn: General Counsel
5725 Delphi Drive
Troy, Michigan 48098

John Wm. Butler, Jr., Esq.
John K. Lyons, Esq.
Joseph N. Wharton, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

EXHIBIT A
(Itautec America, Inc. Proof Of Claim)*

Account Receivables (8/1/05-10/7/05) as reflected on Debtor's Schedule F.	\$118,136.73
 Cancellation Claims per Debtor's attached Purchase Orders.	 115,616.96 <hr/>
TOTAL CLAIM:	\$233,753.69

*Itautec America, Inc., files this proof of claim as assignee (not for security purposes) of Itautec S.A. Grupo Itautec and Adiboard S.A.

DELPHI

Delphi Electronics and Safety

Page 1 of 3

Buyer:

Delphi Automotive Systems LLC
Delphi Electronics & Safety Div
P.O. Box 9005
KOKOMO IN 46904-9005

Deliver to:

DELPHI DELCO ELECTRONICS CORP
ATTN: MANUAL RECEIPTS MS-CTA229
No physical shipment
KOKOMO IN

ITAUTEC S/A- GRUPO ITAUTEC
C/O TECHNOLOGY MARKETING CORP
1526 E GREYHOUND PASS
CARMEL IN 46032

Purchase Order

PO Number	Date Issued
450201847	13-Jan-2006
Version	
17-Jul-2006 09:56:22	

Delivery date: 15-JAN-2006

Vendor No: 1016377
DUNS No: 000216655

Payment Terms: ZMN2 Currency: USD

Payment settled on 2nd, 2nd Month

Incoterms: FOB- Freight Collect

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester																		
00010	PR10309921 00010 CANCELLATION CLAIM 12200816 CANCELLATION CLAIM P/N 12200816 A. WENDELL BROWN (765)451-0264 PR446240	507.000	DAHQ DELPHI D HEADQUARTERS BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>507.000</td><td>1.00</td><td>1</td><td>DOL</td><td>507.00</td></tr><tr><td colspan="4">Net Line Item Value</td><td>USD</td><td>507.00</td></tr></table>				Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	507.000	1.00	1	DOL	507.00	Net Line Item Value				USD	507.00
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																
15-JAN-2006	507.000	1.00	1	DOL	507.00																
Net Line Item Value				USD	507.00																
00020	PR10309921 00020 CANCELLATION CLAIM 12229102 CANCELLATION CLAIM P/N 12229102	612.600	DAHQ DELPHI D HEADQUARTERS BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>612.600</td><td>1.00</td><td>1</td><td>DOL</td><td>612.60</td></tr><tr><td colspan="4">Net Line Item Value</td><td>USD</td><td>612.60</td></tr></table>				Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	612.600	1.00	1	DOL	612.60	Net Line Item Value				USD	612.60
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																
15-JAN-2006	612.600	1.00	1	DOL	612.60																
Net Line Item Value				USD	612.60																

Purchasing Contact: Brown, Wendell
Phone: 765-451-0264
Fax: 765-451-0265

Contact Address:
DELPHI ELECTRONICS & SAFETY
ONE CORPORATE CENTER MS:CTLLM,
KOKOMO IN 46902

DELPHI

Delphi Electronics and Safety

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ITAUTEC S/A- GRUPO ITAUTEC
C/O TECHNOLOGY MARKETING CORP
1526 E GREYHOUND PASS
CARMEL IN 46032

Purchase Order

PO Number	Date Issued
450201847	13-Jan-2006
Version	
17-Jul-2006 09:56:22	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant	Requester																		
Description																						
00030	PR10309921 00030 CANCELLATION CLAIM 09381758 CANCELLATION CLAIM P/N 09381758	2,730.350	DAHQ DELPHI D HEADQUARTERS	BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>2,730.350</td><td>1.00</td><td>1</td><td>DOL</td><td>2,730.35</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 2,730.35</td></tr></table>					Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	2,730.350	1.00	1	DOL	2,730.35	Net Line Item Value					USD 2,730.35
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	2,730.350	1.00	1	DOL	2,730.35																	
Net Line Item Value					USD 2,730.35																	
00040	PR10309921 00040 CANCELLATION CLAIM 12219898 CANCELLATION CLAIM P/N 12219898	10,418.760	DAHQ DELPHI D HEADQUARTERS	BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>10,418.760</td><td>1.00</td><td>1</td><td>DOL</td><td>10,418.76</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 10,418.76</td></tr></table>					Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	10,418.760	1.00	1	DOL	10,418.76	Net Line Item Value					USD 10,418.76
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	10,418.760	1.00	1	DOL	10,418.76																	
Net Line Item Value					USD 10,418.76																	
00050	PR10309921 00050 CANCELLATION CLAIM 12201011 CANCELLATION CLAIM P/N 12201011	82,261.430	DAHQ DELPHI D HEADQUARTERS	BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>82,261.430</td><td>1.00</td><td>1</td><td>DOL</td><td>82,261.43</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 82,261.43</td></tr></table>					Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	82,261.430	1.00	1	DOL	82,261.43	Net Line Item Value					USD 82,261.43
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	82,261.430	1.00	1	DOL	82,261.43																	
Net Line Item Value					USD 82,261.43																	
00060	PR10309921 00060 CANCELLATION CLAIM 09388418 CANCELLATION CLAIM P/N 09388418	1.000	DAHQ DELPHI D HEADQUARTERS	BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>1.000</td><td>0.01</td><td>1</td><td>DOL</td><td>0.01</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 0.01</td></tr></table>					Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	1.000	0.01	1	DOL	0.01	Net Line Item Value					USD 0.01
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	1.000	0.01	1	DOL	0.01																	
Net Line Item Value					USD 0.01																	
Total net value			USD	96,530.15																		

Notes:

** PLEASE NOTE: TO BETTER SERVE OUR SUPPLIERS AND **
* TO HELP THE PAYMENT PROCESS, 'QUANTITY' LISTED *
* FOR SERVICE PROVIDED IS THE ACTUAL DOLLAR AMOUNT *
* TO BE INVOICED BY YOU. (SI) *

Tool Possession Note:

DELPHI

Delphi Electronics and Safety

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ITAUTEC S/A- GRUPO ITAUTEC
C/O TECHNOLOGY MARKETING CORP
1526 E GREYHOUND PASS
CARMEL IN 46032

Purchase Order

PO Number	Date Issued
450201847	13-Jan-2006
Version	
17-Jul-2006 09:56:22	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
Description			Requester

Notes Continued:

All molds, tools, dies, fixtures and other items (collectively, "tools") covered by this order shall be the property of Buyer and shall be permanently and legibly marked in such a manner as to denote that the tools are the property of Buyer. The tools shall be used for manufacture of parts exclusively for Buyer. The tools shall be stored and maintained by Seller at no expense to Buyer and shall be subject to shipment to Buyer's authorized point of receipt upon notification by Buyer. Tool replacement and maintenance cost due to wear is the responsibility of Supplier.

Seller hereby agrees to retain the molds, tools, dies, fixtures and other items described above for a period of 15 years after end of production and thereafter to return, transfer to another location or to remit the proceeds of the sale for scrap to the Buyer's Director of Purchasing as so instructed by Buyer.

Tool Payment:

Final invoice for tools will not be accepted until full PPAP approval has been documented.

Supplier should therefore ensure that notification of approval has been received before submitting final invoice. Refer also to payment term on PO.

DELPHI

Delphi Electronics and Safety

Page 1 of 3

Buyer:

Delphi Automotive Systems LLC
Delphi Electronics & Safety Div
P.O. Box 9005
KOKOMO IN 46904-9005

Deliver to:

DELPHI DELCO ELECTRONICS CORP
ATTN: MANUAL RECEIPTS MS-CTA229
No physical shipment
KOKOMO IN

ITAUTEC S/A- GRUPO ITAUTEC
C/O TECHNOLOGY MARKETING CORP
1526 E GREYHOUND PASS
CARMEL IN 46032

Purchase Order

PO Number	Date Issued
450201811	13-Jan-2006
Version	
17-Jul-2006 10:27:29	

Delivery date: 15-JAN-2006

Vendor No: 1016377
DUNS No: 000216655

Payment Terms: ZMN2 Currency: USD

Payment settled on 2nd, 2nd Month

Incoterms: FOB- Freight Collect

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant	Requester
00010	PR10309926 00010 CANCELLATION CLAIM 09364023 CANCELLATION CLAIM P/N 09364023 A. WENDELL BROWN (765)451-0264 PR446239	1,780.800	DAHQ DELPHI D HEADQUARTERS	BROWN W

Purchasing Contact: Brown, Wendell
Phone: 765-451-0264
Fax: 765-451-0265

Contact Address:
DELPHI ELECTRONICS & SAFETY
ONE CORPORATE CENTER MS:CTLLM,
KOKOMO IN 46902

DELPHI

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ITAUTEC S/A- GRUPO ITAUTEC
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Purchase Order

PO Number	Date Issued
450201811	13-Jan-2006
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17-Jul-2006 10:27:29	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant	Requester																		
Description																						
00030	PR10309926 00030 CANCELLATION CLAIM 12221930 CANCELLATION CLAIM P/N 12221930	1,234.000	DAHQ DELPHI D HEADQUARTERS	BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>1,234.000</td><td>1.00</td><td>1</td><td>DOL</td><td>1,234.00</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 1,234.00</td></tr></table>		Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	1,234.000	1.00	1	DOL	1,234.00	Net Line Item Value					USD 1,234.00			
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	1,234.000	1.00	1	DOL	1,234.00																	
Net Line Item Value					USD 1,234.00																	
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<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>3,074.200</td><td>1.00</td><td>1</td><td>DOL</td><td>3,074.20</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 3,074.20</td></tr></table>		Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	3,074.200	1.00	1	DOL	3,074.20	Net Line Item Value					USD 3,074.20			
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	3,074.200	1.00	1	DOL	3,074.20																	
Net Line Item Value					USD 3,074.20																	
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<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>8,373.800</td><td>1.00</td><td>1</td><td>DOL</td><td>8,373.80</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 8,373.80</td></tr></table>		Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	8,373.800	1.00	1	DOL	8,373.80	Net Line Item Value					USD 8,373.80			
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	8,373.800	1.00	1	DOL	8,373.80																	
Net Line Item Value					USD 8,373.80																	
00060	PR10309926 00060 CANCELLATION CLAIM 09374370 CANCELLATION CLAIM P/N 09374370	1.000	DAHQ DELPHI D HEADQUARTERS	BROWN W																		
<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>15-JAN-2006</td><td>1.000</td><td>0.01</td><td>1</td><td>DOL</td><td>0.01</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 0.01</td></tr></table>		Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	15-JAN-2006	1.000	0.01	1	DOL	0.01	Net Line Item Value					USD 0.01			
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																	
15-JAN-2006	1.000	0.01	1	DOL	0.01																	
Net Line Item Value					USD 0.01																	

Total net value	USD	19,086.81
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Notes:

Tool Possession Note:

All molds, tools, dies, fixtures and other items (collectively, "tools") covered by this order shall be the property of Buyer and shall be permanently and legibly marked in such a manner as to denote that the tools are the property of Buyer. The tools shall be used for manufacture of parts exclusively for Buyer. The tools shall be stored and maintained by Seller at no expense to Buyer and shall be subject to shipment to Buyer's authorized point of receipt upon notification by Buyer. Tool replacement and maintenance cost due to wear is the responsibility of Supplier.

Seller hereby agrees to retain the molds, tools, dies, fixtures and other items described above for a period of 15 years after end of production and thereafter to return, transfer to another location or to remit the proceeds of the sale for scrap to the Buyer's Director of Purchasing as so instructed by Buyer.

DELPHI

Delphi Electronics and Safety
Page 3 of 3

ITAUTEC S/A- GRUPO ITAUTEC
C/O TECHNOLOGY MARKETING CORP
1526 E GREYHOUND PASS
CARMEL IN 46032

Purchase Order

PO Number	Date Issued
450201811	13-Jan-2006
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17-Jul-2006 10:27:29	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
Description			Requester

Notes Continued:

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* TO BE INVOICED BY YOU. (SI) *
